CHAPTER IV.

Financial Results.

Revenue and expenditure of the forest year.

121. The following statement exhibits a comparison of the financial results of the forest year under report with those of the year preceding :—

Year.	Receipts.	Expenditure. A. Conservancy and works.	Expenditure. B. Establishment.	Total.	Surplus.
	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	6,79,252	3,50,195	1,08,275	4,58,470	2,20,782
1894-95	6,79,823	3,15,444	1,02,313	4,17,757	2,62,066
Difference ...	571	34,751	5,962	40,713	41,284

Receipts and charges of the financial year.

122. The figures for the financial year are as under :—

Year.	Receipts.	Expenditure. A. Conservancy and works.	Expenditure. B. Establishment.	Total.	Surplus.
	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	6,88,796	3,45,952	1,06,597	4,52,549	2,36,247
1894-95	6,63,561	3,18,531	1,04,737	4,23,268	2,40,293
Difference ...	25,235	27,421	1,860	29,281	4,046

123. There is a considerable difference in the corresponding figures shown in the two statements, which is accounted for by the fact that felling operations had to be delayed till December owing to the swampy condition the forests were found in after the subsidence of the abnormally high flood of the year 1894. The working season having been thus shortened by two months, the deliveries to the North-Western Railway and other large consumers had to be made up after the financial year closed, and consequently they were larger between 1st April and 30th June 1895 than they were in the year previous.

Comparison of the financial results by divisions.

124. The following statement will show the revenue and expenditure by divisions for the last two forest years :—

Division.	Receipts.		Charges.		Surplus.		Deficit.		Percentage of charges on receipt.	
	1893-94	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	5	2	22,045	20,058	...	...	22,040	20,056	...	...
Sukkur	2,05,533	2,41,993	1,25,583	1,25,131	79,950	1,16,862	...	...	61	52
Naushahro	1,06,662	1,06,354	75,877	72,008	30,185	34,346	...	...	72	68
Hyderabad	2,12,199	2,13,162	1,18,524	1,19,890	93,675	93,272	...	...	56	56
Jerruck	1,44,840	1,13,783	1,20,015	79,199	24,831	34,584	...	...	83	70
Thar and Parkar	10,607	4,529	4,426	1,471	6,181	3,058	...	...	42	32
Total ...	6,79,252	6,79,823	4,58,470	4,17,757	2,20,782	2,62,066	...	...	67	61

N.B.—The revenue and expenditure of the forests in the Thar and Parkar District notified under Section 4 of the Indian Forest Act in 1891 are incorporated in forest accounts, but their entire management rests with the Deputy Commissioner.

Reasons for variations in figures of revenue and expenditure.

DIRECTION.—The expenditure is less owing to the officer at present in administrative charge of the Circle not being entitled to draw exchange compensation allowance.

SUKKUR.—The gross receipts as well as surplus are better by Rs. 36,460 and Rs. 36,912 respectively, due to the recovery and adjustment of outstanding of revenue, amounting to more than Rs. 20,000 of the year previous, in that under report as well as to larger sales of firewood to the North-Western Railway and other consumers. Bahan timber disposed of from sale depôts also obtained better prices early in the year before the Khairpur forests commenced to feed the markets in Upper Sind.

NAUSHAHRO.—The difference in the gross revenue (Rs. 292), although small, is in favour of the year 1894-95 and that in the surplus (Rs. 4169) is attributed to the local demand having increased for babul timber and charcoal.

HYDERABAD.—The actuals of the two years under comparison do but slightly differ. The working of the forests having commenced late and labour as well as land and water carriage at the same time having been difficult to obtain, it is satisfactory that the results are no worse.

JERRUCK.—A beginning having been made to effect direct sales of timber and other forest produce, there is a fall in gross revenue which is, however, more than counterbalanced by a net increase of Rs. 9,753 in the surplus over that of the previous year.

125. The figures in the last column of the statement given in paragraph 122 show that an appreciable reduction in the percentage of charges on receipts has already taken place during the year under report, and a marked improvement in this direction will result in the years to come in consequence of the abandonment of the Departmental in favour of private agency for felling and exploiting timber, firewood and other forest produce throughout the Sind Circle, with the aid of which alone the North-Western Railway and other consumers, as well as the trade, will obtain their requirements in future.

Abstract of the financial results.

126. The following statement is an abstract of Form No. 65 for the forest years 1893-94 and 1894-95 :-

Heads.	Receipts.		Charges.	
	1893-94.	1894-95.	1893-94.	1894-95.
	Rs.	Rs.	Rs.	Rs.
I.—Departmental operations...	5,34,292	5,20,023	3,71,686	3,37,103
II.—Other revenue formation.	1,44,959	1,59,800	36,931	35,218
III.—Protection and improvement of forests.	...	...	49,852	45,436
Total ...	6,79,251	6,79,823	4,58,469	4,17,757

127. It will be observed that 7 per cent. only of the gross revenue of both the years was spent on the formation, protection and improvement of the forests, which is simply due to the fact that cultural operations, maintenance of boundaries, &c., cost next to nothing, as they are carried out with the aid of forest cultivators and cattle owners. Five per cent. was expended for the

production of other revenue in the two years, while the percentage on the exploitation of material by departmental agency was reduced from 55 in 1893-94 to 50 in 1894-95, which is in itself a satisfactory feature of the year's working.

Net difference in the value of timber and other produce.

128. The difference in the value of timber and other produce on hand at sale and forest depôts at the beginning and at the close of the year under report was :—

	Value of timber, &c.
	Rs.
On 1st July 1894	52,630
On 30th June 1895	58,068
In favour of the year	5,438

Outstandings of revenue and advances.

129. The outstandings on account of revenue have decreased from Rs. 33,942 at the commencement of the year to Rs. 4,214, while those due from contractors and disbursers stood as follows :—

On 1st July 1894	...	... Rs. 1,02,138
On 30th June 1895	...	... ,, 52,586

130. All the Divisional Forest Officers, and especially Mr. Dalal in the Sukkur Division, have not been sparing in their efforts to recover the advances recklessly made under the Departmental system of working introduced in 1892. The balance still due from contractors and disbursers, however, is still high, and it is feared that one-third of the amount at least will prove a bad debt.

Net results of the year's working.

131. The results of the transactions of the two forest years 1893-94 and 1894-95 are compared below :—

	1893-94.	1894-95.
	Rs.	Rs.
Cash Surplus	... 2,20,782	2,62,066
Add—		
Value of Stock	... 52,630	58,068
Outstandings of Revenue	... 38,915	5,174
Total ...	3,12,327	3,27,308
Deduct—		
Outstandings and liabilities on account of contractors and disbursers.	1,02,138	52,586
Total net profit ...	2,10,189	2,74,722

The above figures speak for themselves and no comment is necessary.

CHAPTER V.

Forest Administration.

Government Resolution No. 7107, dated 6th September 1892, not applied wholly to the Sind Circle.

132. The forest administration of the Sind Circle is not conducted altogether on the lines laid down in Government Resolution No. 7107, dated the 6th September 1892. The officer in administrative charge of the Circle is directly subordinate to the Commissioner in Sind, but the Divisional Forest Officer's relation with the Collec-